

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2019; and (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Assisted by:

Email:

Hollie B Mahoy
County Clerk

Governing Body

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 185,806
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 185,806

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+	25,283	
5. Increase in personal property for 2018:			
5a. Personal property 2018	+	1,343,028	
5b. Personal property 2017	-	1,345,434	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:		26,627	
7. Total valuation adjustment (sum of 4, 5c, 6)		51,910	
8. Total estimated valuation July, 1,2018		18,039,358	
9. Total valuation less valuation adjustment (8 minus 7)		17,987,448	
10. Factor for increase (7 divided by 9)		0.00289	
11. Amount of increase (10 times 3)	+	\$ 536	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 186,342	
13. Debt service levy in this 2019 budget		0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		186,342	
15. Consumer Price Index for all urban consumers for calendar year 2017		0.021	
16. Consumer Price Index adjustment (3 times 15)		\$ 3,902	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 190,244	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Fire District # 1
McPherson County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019			
		MVT	RVT	16/20M Veh	Watercraft
General	107,921	3,384	95	172	233
Debt Service	0	0	0	0	0
Ambulance	77,885	2,443	69	124	168
	0	0	0	0	0
Total	185,806	5,827	164	296	401

County Treas Motor Vehicle Estimate	5.827
County Treas Recreational Vehicle Estimate	164
County Treas 16/20M Vehicle Estimate	296
County Treas Commercial Vehicle Tax Estimate	401
County Treas Watercraft Tax Estimate	70

MVT Factor 0.03136

RVT Factor 0.00088

16/20M Factor 0.00159

Comm Veh Factor 0.00216

Watercraft Factor 0.00038

Fire District # 1
McPherson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Fire General	Fire Equipment Reserve	-	45,000	45,000	
Ambulance	Ambulance Eq. Reserve	10,000	40,000	25,000	
	Totals	10,000	85,000	70,000	
	Adjustments*				
	Adjusted Totals	10,000	85,000	70,000	

***Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	6,613	14,985	12,083
Receipts:			
Ad Valorem Tax	103,778	105,763	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,205	1,650	
Motor Vehicle Tax	9,276	9,049	3,384
Recreational Vehicle Tax	230	181	95
16/20M Vehicle Tax	382	327	172
Commercial Vehicle Tax	632	660	233
Watercraft Tax		43	41
LAVTR			0
In Lieu of Taxes			
Canton City	3,930	3,800	3,800
Grants	12,052		
Donations	859		
Interest on Idle Funds	194	125	150
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	133,538	121,598	7,875
Resources Available:	140,151	136,583	19,958
Expenditures:			
Personnel	3,287	7,500	7,500
Contractual	19,864	15,000	15,000
Commodities	11,059	12,000	12,000
Capital Outlay	80,309	35,000	35,000
Trsf to Capital Reserve		45,000	45,000
Insurance	10,647	10,000	11,000
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	125,166	124,500	125,500
Unencumbered Cash Balance Dec 31	14,985	12,083	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	130,500	124,500	125,500
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		125,500
	Tax Required		105,542
Delinquent Comp Rate:	2.0%		2,111
	Amount of 2018 Ad Valorem Tax		107,653

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	10,739	8,132	125
Receipts:			
Ad Valorem Tax	80,284	76,327	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,567	1,250	1,100
Motor Vehicle Tax	6,048	7,000	2,443
Recreational Vehicle Tax	151	140	69
16/20M Vehicle Tax	283	253	124
Commercial Vehicle Tax	392	510	168
Watercraft Tax		33	29
County Appropriation	33,888	33,880	33,880
Run Fees	24,630	25,000	25,000
Donations	6,004	14,000	
Interest on Idle Funds	34	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	153,281	158,493	62,913
Resources Available:	164,020	166,625	63,038
Expenditures:			
Personnel	96,954	100,000	100,000
Contractual	12,544	16,500	16,500
Commodities	7,557	7,000	7,000
Capital Outlay	28,833	3,000	3,000
Trsf to Ambulance Capital Reserve	10,000	40,000	25,000
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	155,888	166,500	151,500
Unencumbered Cash Balance Dec 31	8,132	125	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	166,500	166,500	151,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	151,500
		Tax Required	88,462
Delinquent Comp Rate:		2.0%	1,769
Amount of -1 Ad Valorem Tax			90,231

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		2.0%	0
Amount of -1 Ad Valorem Tax			0

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2019

The governing body of
Fire District # 1
McPherson County

will meet on July 30, 2018 at 9:30 A.M. at 5th Floor Commission Room, 122 West Marlin, McPherson for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Administration Office, County Courthouse, McPherson, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	125,166	6.670	124,500	6.252	125,500	107,653	5.968
Debt Service							
Ambulance	155,888	5.160	166,500	4.512	151,500	90,231	5.002
Non-Budgeted Funds							
Totals	281,054	11.830	291,000	10.764	277,000	197,884	10.970
Less: Transfers	10,000		85,000		70,000		
Net Expenditures	271,054		206,000		207,000		
Total Tax Levied	191,425		185,806		xxxxxxxxxxxxxxxxx		
Assessed Valuation	16,182,085		17,263,152		18,039,358		

Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Michael Renken
Board Member

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Fire District # 1 governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Fire District # 1 exceeding the amount levied to finance the 2018 budget of the Fire District # 1, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Fire District # 1 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Fire District # 1 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2018 by the Fire District # 1 governing body, McPherson County, Kansas.

Fire District # 1 Governing Body



